

Course Administrative Description

Course Number: 7D-45A/541-F13 Phase: 1

Course Title: Planning, Programming, Budgeting, Execution System

Training Location: - U.S Army Finance School
 Fort Jackson, SC 29207
 - On Site (As requested)

Specialty: FA 45 Comptroller and CP 11

Purpose: To provide the student with knowledge of the Planning, Programming, Budgeting and Execution system at the intermediate level. It is an initial leader development course for officers, NCOs and civilian personnel in the comptroller and resource management career field.

Prerequisites: Active and reserve component officers and enlisted personnel (SSG and above), Civilian personnel (GS5 through GS13). Must be on orders or assigned to a position which requires knowledge of the PPBES.

Special Information: This course serves as Phase 1 of the comptrollership training for FA45 and CP11.

Security Clearance: None.

Course Syllabus

DOD/DA/IM: ID major elements in the DOD and DA structures and explain the purpose of the Installation Model.

PPBES: ID key documents, boards, and personnel in the PPBES process. Also discuss the rules, principles, and procedures for managing appropriated funds.

Army Working Capital Fund (AWCF): Define AWCF concepts and use.

Single Stock Fund: (SSF): ID the four tenants of the SSF and the financial systems impacted.

Reserve Appropriations: ID reserve component policies and procedures that constitute procedures concerning financial management, budgeting, and fund control.

Military Construction: ID sources of funding for military construction and explain the role of key individuals.

Total Army Quality (TAQ): Discuss the history and background of quality. Define key quality management terms. ID elements and awards of TAQ

Fiscal Code: ID and explain the purpose of each major element in an accounting classification.

RDA: ID phases of the Life Cycle System Management Model. Differentiate between major and non-major acquisition programs and the approval level for each system. ID the five major procurement appropriations and discuss the procurement program within RDA.

Activity Based Costing (ABC): Conduct ABC by understanding the process and then allocating costs to activities for managerial decision making.

Cost Analysis: Explain the concepts and purposes of cost and economic analysis within the Army and organizations that support it.

Economic Analysis: Compute the present value of future cash flows, ID and summarize cost of investment alternatives. Use the Uniform Annual Cost and Savings to Investment ratio when comparing 2 or more alternatives.

Management Control Program: Explain the current management control program within the Army.

Commercial Activities: ID the commercial activity definition and process.

Manpower and Force Structure: Define the components of the Army's manpower management system.

Budgeting: Describe a budget, ID the major activity director functions in formulation, and prepare an activity budget.

Flow and Receipt of Funds: Explain the process of fund flow from Congress to the user. Discuss the three types of funding authority and be able to extract information from a FAD.

Admin Control of Funds: Discuss the control of funds with emphasis on Title 31 USC 1517.

Obligation Rules: ID and apply obligation principles and obtain the correct obligation amount to be recorded against activity funds.

Obligation Management: ID the possible sources and causes of erroneous obligation data within STANFINS.

Fiscal Law: Describe the tools and methods to ensure fiscal responsibility.

Auditing: Discuss types of audits and the responsibilities and staffing of various governmental audit organizations.

Review and Analysis: Discuss the review and analysis process in installation operations.

Army Ideas for Excellence: Discuss the AIEP within the Army.